

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) - Extending time limit for specified compliances in exercise of powers under section 168A of the Act – Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 170

**Dated: 30-12-2023
Read the following:**

1. G.O.Ms No. 136, Revenue (CT-II) Department, Dt. 27-11-2020.
2. G.O.Ms No. 56, Revenue (CT-II) Department, Dt. 19-07-2021.
3. G.O Ms No. 106, Revenue (CT-II) Department, Dt. 28-09-2022.
4. G.O Ms No. 118, Revenue (CT-II) Department, Dt. 25-08-2023
5. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 56/2023 - Central Tax, Dt. 28-12-2023.
6. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/55/2022, Dt:29.12.2023.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette dt:30.12.2023.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications issued in G.O.Ms No. 136, Revenue (CT-II) Department, Dt. 27-11-2020, G.O.Ms No. 56, Revenue (CT-II) Department, Dt. 19-07-2021, G.O.Ms No. 106, Revenue (CT-II) Department, Dt. 28-09-2022 and G.O.Ms No. 118, Revenue (CT-II) Department, Dt. 25-08-2023, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024;

2. This notification shall be deemed to have come into force with effect from 28th day of December, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SUNIL SHARMA
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST. Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary to Hon'ble Chief Minister, Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER